

Friends of Culverhouse Community Garden

Treasurer's Job Description

1. The Treasurer will:

- Submit written or electronic quarterly financial reports to the gardens leadership team on Jan 1, April 1, July 1, and Oct 1 of each year, and at any other time members of the leadership team request a financial report. The report will document FCCGarden income, assets and expenditures.
- Post a year-end Financial Report to the membership on the FCCG website.
- Deposit membership fees, donations, and fundraising receipts into the Friends of Culverhouse Garden account on a timely basis. [See umbrella organization, FOSCP account details in **Accounting** below.] Keep received checks or cash no longer than two weeks.
- Know FOSCP/FCCG account number. Endorse all checks to that account (See **Banking**).
- Request of the Bank a copy of the front of all checks and deposit slips. File.
- Maintain a FOCCG paper ledger [See **Ledger Description**] with sub-account pages for Maintenance and Grants.
- Ask one of the leadership team to audit the paper ledger twice a year.
- Request funds or submit invoices against FOCCG funds held in the FOSCP account. Such requests must be approved by at least two members of the Leadership team by email or in writing.
- Keep copies of the Tax Exempt Certificates on file for FCCG purchases and donors.

A. Definitions: The terms Maintenance and Capital Expense applies to:

- Fence, gates, and locks
- PV panels, submersible and booster pumps, pressure tank, battery group, charge control unit and other electrical paraphernalia connected with water system.
- water system pipes and cut off valves
- cistern body, lid, and lock
- cistern plumbing and float switch
- tool shed
- hose stanchions and faucets
- shed gutter and terrace
- Appreciation Wall plaques
- structures within the garden fence such as benches and arbors
- landscaping plants
- Memorial Brick path
- bulletin board
- other structures the FCCG adds to develop the “destination” aspect of our garden

2. Record Keeping and Accounting Procedures

A. Accounting

1. Establish communications with the FOSCP accountant.
2. Notify him/her, by email, of deposits to be credited to the FCCG account.
3. CC: terry@terryredman.com and Chair of FCCG, c.dente@verizon.net
4. Request payment check for vendor/contractor invoices or reimbursements to members. Send accountant the scanned copy of these invoices or receipts. CC: invoice or receipt to the submitter, to Chair of FCCG, and to one other FCCG member, currently Tom Hopp bellhopp1@verizon.net
5. Review the monthly FOSCP Chapter Balances. Print and file these statements.
6. Check paper ledger against Chapter Balances statement. Report all discrepancies immediately to FOSCP accountant. Help rectify the error. Keep related email dialogue on file.

B. Banking:

Friends of Sarasota County Parks (FOSCP) is a 501(c)(3) organization with a physical address at 234 Nippino Trail E., Unit 101, Nokomis, Florida 34275 **Phone:** 941-275-9397

Deposits:

- To endorse back of checks, write: For deposit only, Account #####
- Ask bank teller to make a copy of the check, the deposit slip, and the receipt. Keep on file.
- Notify FOSCP accountant by email of your deposit to the FCCG account.

Withdrawals:

- Email invoices and check request to the FOSCP accountant.
- FOSCP pays invoices on Wednesdays and Fridays.
- There is a cap on the amount of a check requiring two signatures. If anyone needs a check over \$2,500 it will need two signatures or communication with the President of FOSCP before the check can be issued.
- Record in the paper ledger the date and recipient of requested reimbursements.

C. Purchases Without Invoices:

- FOSCP has a debit card, and they can make purchases for us, or with us, and then debit our line in the FCCG account. Enter transaction in our paper ledger. Occasionally the wrong Friends chapter is debited in the use of that card, so check balances carefully.
- FOSCP's Tax Exempt certificate is registered at Sam's BJ's, Lowes, Home Depot and more. Check for discounts associated with FOSCP.

D. Paper Ledger Description:

- Make all entries descriptive. Examples:
Date – Membership fee from John Doe, Check number 123 for \$50
Date – Request check to reimburse Mary Smith for cistern paint, \$80, receipt filed.
- Maintain separate section for large projects, such as the NW Corner patio and landscape. All of our money is in one FCCG account but we need to keep track of how large donations are spent.